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June 1971

Quarterly Summary of State and Local Tax Revenue

JANUARY-MARCH 1971

U. S. DEPARTMENT OF COMMERCE / Bureau of the Census

Taxes collected by State and local governments in the United States totaled \$93.2 billion during the 12 months ended with March 1971. This reflects an increase of \$8.1 billion, or 9.6 percent from a year earlier. State taxes amounted to \$49.9 billion, or 7.7 percent more than in the 12 months ended with March 1970. The yield of locally imposed taxes rose 11.8 percent to \$43.3 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with March		Per-cent increase
	1971	1970	
Total.....	93,215	85,086	9.6
Property.....	38,362	34,310	11.8
Other than property....	54,853	50,776	8.0
General sales and gross receipts.....	17,301	15,676	10.4
Motor fuel sales.....	6,505	6,119	6.3
Individual income.....	11,140	10,429	6.8
Motor vehicle and operators' licenses.	3,241	2,920	11.0
Corporation net income.....	3,545	3,495	1.4
All other.....	13,121	12,137	8.1

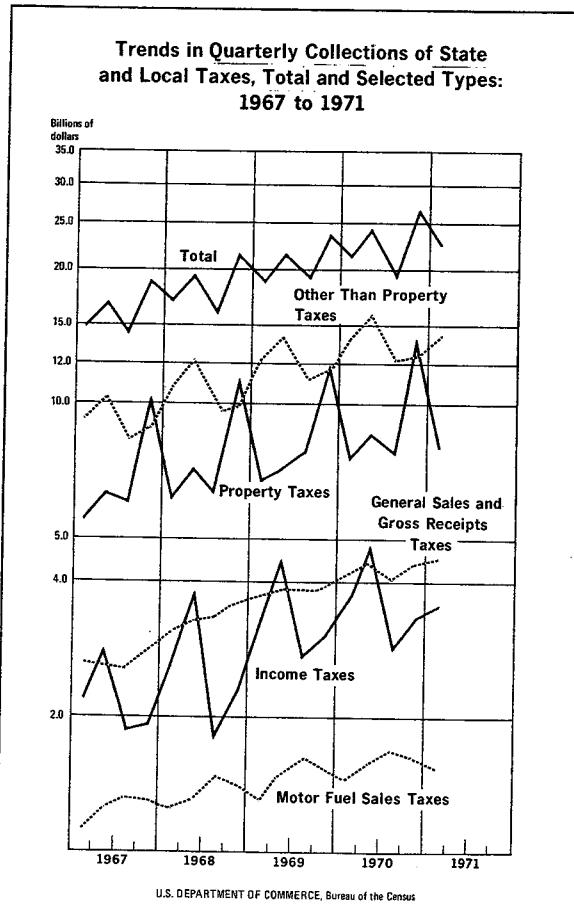
During the first quarter of calendar 1971, collections of State and local taxes amounted to \$22.9 billion. As compared with the corresponding quarter of 1970, this indicates a rise of \$1.6 billion, or 7.7 percent, with State tax revenue up 5.4 percent and local taxes up 11.1 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1967.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax



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rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1970 and State Government Finances in 1969. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1968-69.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1968-69) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1971 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1971:										
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	r 26,277	11,377	14,900	r 13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	r 19,773	10,762	r 9,011	r 7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	r 24,288	14,436	r 9,852	r 8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	r 21,240	12,627	r 8,613	r 7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
12 MONTHS ENDING										
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	r 91,578	49,202	r 42,376	r 37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	r 88,911	48,435	r 40,476	r 35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	r 88,128	47,803	r 40,325	r 35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	r 85,086	46,334	r 38,752	r 34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1968-69 and earlier years. See text discussion of "Sources of Data and Limitations."

*Revised.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1971, and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March							
		1971	1970	Percent change			1971	1970	Percent change					
ALABAMA														
Jefferson County.....	644,991	40.0	37.3	7.2	Honolulu city.....	629,176	68.4	62.2	10.0					
Mobile County.....	317,308	16.8	15.9	5.7	HAWAII									
ARIZONA														
Maricopa County.....	967,522	153.6	132.9	15.6	Chicago SMSA.....	6,978,947	1,289.0	1,374.7	-6.2					
Pima County.....	351,667	68.2	60.2	13.3	Cook County.....	5,492,369	941.9	1,067.9	-11.8					
CALIFORNIA					Du Page County.....	491,882	122.5	110.6	10.8					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	360.1	318.4	13.1	Kane County.....	251,005	53.0	48.8	8.6					
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,079.8	1,843.1	12.8	Lake County.....	382,638	95.0	81.8	16.1					
San Bernardino-Riverside-Ontario SMSA.....	1,143,146	287.2	261.4	9.9	McHenry County.....	111,555	25.4	21.5	18.1					
Riverside County.....	459,074	118.3	108.0	9.5	Will County.....	249,498	51.2	44.1	16.1					
San Bernardino County.....	684,072	168.9	153.4	10.1	ILLINOIS									
San Diego SMSA (San Diego County)....	1,357,854	279.3	238.0	17.4	(See also Missouri)									
San Francisco-Oakland SMSA.....	3,109,519	1,058.6	942.5	12.3	Chicago SMSA.....	6,978,947	1,289.0	1,374.7	-6.2					
Alameda County.....	1,073,184	329.6	296.9	11.0	Cook County.....	5,492,369	941.9	1,067.9	-11.8					
Contra Costa County.....	558,389	196.8	168.5	16.8	Du Page County.....	491,882	122.5	110.6	10.8					
Marin County.....	206,038	66.3	59.3	11.8	Kane County.....	251,005	53.0	48.8	8.6					
San Francisco city.....	715,674	271.5	243.2	11.6	Lake County.....	382,638	95.0	81.8	16.1					
San Mateo County.....	556,234	194.4	174.6	11.3	McHenry County.....	111,555	25.4	21.5	18.1					
Other counties:					Will County.....	249,498	51.2	44.1	16.1					
Fresno.....	413,053	98.3	93.7	4.9	INDIANA									
Kern.....	329,162	98.0	89.0	10.1	(See also Kentucky and Ohio)									
Sacramento.....	631,498	144.8	128.5	12.7	Indianapolis SMSA.....	1,109,882	228.8	206.0	11.1					
Santa Clara.....	1,064,714	309.0	271.4	13.9	Boone County.....	30,870	5.3	4.8	10.4					
COLORADO					Hamilton County.....	54,532	9.2	8.1	13.6					
Denver SMSA.....	1,227,529	237.5	221.8	7.1	Hancock County.....	35,096	5.4	4.7	14.9					
Adams County.....	185,789	26.2	30.4	-13.8	Johnson County.....	53,974	7.5	6.9	8.7					
Arapahoe County.....	162,142	31.2	29.0	7.6	Marion County.....	61,138	8.9	6.1	45.9					
Boulder County.....	131,898	25.7	22.0	16.8	Morgan County.....	792,299	181.4	162.5	11.6					
Denver city.....	514,678	108.9	101.0	7.8	Shelby County.....	44,176	6.9	7.2	-4.2					
Jefferson County.....	233,031	45.5	39.4	15.5	Lake County.....	37,797	(NA)	(NA)	(NA)					
CONNECTICUT						546,253	118.4	139.1	-14.9					
Fairfield County.....	792,814	246.7	213.2	15.7	IOWA									
Hartford County.....	816,737	246.6	205.2	20.2	Polk County.....	286,101	81.0	64.3	26.0					
New Haven County.....	744,948	198.8	170.1	16.9										
DELAWARE					KANSAS									
New Castle County.....	385,856	37.7	36.8	2.4	(See also Missouri)									
DISTRICT OF COLUMBIA														
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	515.0	486.2	5.9	Sedgwick County.....	350,694	76.0	73.3	3.7					
Washington, D.C.....	756,510	110.5	112.1	-1.4	KENTUCKY									
Montgomery County, Md.....	522,809	117.4	118.0	-0.5	(See also Ohio)									
Prince Georges County, Md.....	660,567	121.1	107.1	13.1	Louisville, Ky.-Ind. SMSA.....	826,553	290.2	284.0	7.4					
Alexandria city, Va.....	110,938	21.9	19.3	13.5	Jefferson County, Ky.....	695,055	75.4	72.0	4.7					
Arlington County, Va.....	174,284	34.5	32.0	7.8	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)					
Fairfax city, Va.....	21,970	2.8	(NA)	(NA)	Floyd County, Ind.....	55,622	8.2	5.4	51.9					
Fairfax County, Va.....	455,021	83.9	73.8	13.7	LOUISIANA									
Falls Church city, Va.....	10,772	2.2	2.2	-	New Orleans SMSA.....	1,045,809	286.4	276.7	12.6					
Loudoun County, Va.....	37,150	4.8	4.6	4.3	Jefferson Parish.....	337,568	36.8	32.7	12.5					
Prince William County, Va.....	111,102	15.9	12.1	31.4	New Orleans city.....	593,471	38.4	34.1	12.6					
FLORIDA					St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)					
Miami SMSA (Dade County).....	1,267,792	229.8	201.6	14.0	St. Tammany Parish.....	63,585	4.4	3.6	22.2					
Tampa-St. Petersburg SMSA.....	1,012,594	114.0	122.8	-7.2	MARYLAND									
Hillsborough County.....	490,265	46.3	63.1	-26.6	(See also District of Columbia)									
Pinellas County.....	522,329	67.7	59.7	13.4	Baltimore SMSA.....	2,070,670	239.5	2312.2	5.5					
Other counties:					Anne Arundel County.....	297,539	33.3	32.9	1.2					
Broward.....	620,100	99.6	84.1	18.4	Baltimore city.....	905,759	165.6	153.6	7.8					
Duval (Jacksonville city).....	528,865	54.6	53.4	2.2	Carroll County.....	621,077	102.7	94.3	8.9					
Orange.....	344,311	37.3	35.9	3.9	Harford County.....	69,006	7.6	12.4	-38.7					
GEORGIA					Howard County.....	115,378	14.3	13.0	10.0					
Atlanta SMSA.....	1,390,164	251.8	217.9	15.6	61,911	(NA)	(NA)	(NA)	(NA)					
Clayton County.....	98,043	11.9	9.8	21.4	MASSACHUSETTS									
Cobb County.....	196,793	20.3	18.7	8.6	Boston ³	3,375,396	1,072.9	926.4	15.8					
De Kalb County.....	415,387	54.5	48.7	11.9	Essex County.....	637,887	165.6	145.2	14.0					
Fulton County.....	607,592	158.8	135.3	17.4	Middlesex County.....	1,397,268	438.3	358.4	22.3					
Gwinnett County.....	72,349	6.3	5.4	16.7	Norfolk County.....	605,051	192.5	165.2	16.5					
					Suffolk County.....	735,190	276.5	257.6	7.3					
					Other counties:									
					Bristol.....	444,301	96.6	88.5	9.2					
					Hampden.....	459,050	110.3	93.9	17.5					
					Worcester.....	637,969	144.1	127.7	12.8					
					MICHIGAN									
					Detroit SMSA.....	4,199,931	991.1	892.6	11.0					
					Macomb County.....	625,309	128.0	129.6	-1.2					
					Oakland County.....	907,871	259.4	198.3	30.8					
					Wayne County.....	2,666,751	603.7	564.7	6.9					
					Other counties:									
					Genesee.....	444,341	91.1	82.4	10.6					
					Kent.....	411,044	71.8	62.9	14.1					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1971, and Prior Periods--Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March					
		1971	1970	Percent change			1971	1970	Percent change			
MINNESOTA												
Minneapolis-St. Paul SMSA.....	1,813,647	2,433.0	2,369.5	17.2	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,384,851	236.9	213.9	10.8			
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	11.7	10.3	13.6			
Dakota County.....	139,808	32.9	26.1	26.1	Hamilton County, Ohio.....	924,018	195.5	174.4	12.1			
Hennepin County.....	960,080	261.5	226.6	15.4	Warren County, Ohio.....	84,925	8.8	8.0	10.0			
Ramsey County.....	476,255	99.5	86.5	15.0	Boone County, Ky.....	32,812	2.7	5.4	-50.0			
Washington County.....	82,948	13.2	11.0	20.0	Campbell County, Ky.....	88,501	6.7	6.6	1.5			
MISSOURI												
Kansas City, Mo.-Kans. SMSA.....	1,253,916	271.5	222.6	22.0	Cleveland SMSA.....	2,064,194	489.9	480.4	2.0			
Cass County, Mo.....	39,448	1.4	1.4	-	Cuyahoga County.....	1,721,300	425.4	422.3	0.7			
Clay County, Mo.....	123,322	19.3	18.4	4.9	Geauga County.....	62,977	12.8	11.1	15.3			
Jackson County, Mo.....	654,558	146.5	106.7	37.3	Lake County.....	197,200	38.3	35.3	8.5			
Platte County, Mo.....	32,081	5.8	5.0	16.0	Medina County.....	82,717	13.4	11.7	14.5			
Johnson County, Kans.....	217,662	57.2	52.2	9.6	Columbus SMSA.....	916,228	2,176.3	153.2	15.1			
Wyandotte County, Kans.....	186,845	41.3	38.9	6.2	Delaware County.....	42,908	(NA)	6.0	(NA)			
St. Louis, Mo.-Ill. SMSA.....	2,363,017	408.3	377.1	8.3	Franklin County.....	833,249	164.8	142.3	15.8			
Franklin County, Mo.....	55,116	7.2	6.3	14.3	Pickaway County.....	40,071	(NA)	4.9	(NA)			
Jefferson County, Mo.....	105,248	10.1	10.8	-6.5	Dayton SMSA.....	850,266	152.0	137.1	10.9			
St. Charles County, Mo.....	92,954	12.5	10.9	14.7	Greene County.....	125,057	15.9	13.5	17.8			
St. Louis city, Mo.....	622,236	83.3	82.7	0.7	Miami County.....	84,342	14.3	10.1	41.6			
St. Louis County, Mo.....	951,353	207.0	182.4	13.5	Montgomery County.....	606,148	116.4	109.6	6.2			
Madison County, Ill.....	250,934	47.3	46.1	2.6	Preble County.....	34,719	5.4	3.9	38.5			
St. Clair County, Ill.....	285,176	40.9	37.9	7.9	Other counties:							
NEBRASKA												
Douglas County.....	389,455	88.2	77.3	14.1	Lucas.....	484,370	70.7	87.5	-19.2			
NEW JERSEY (See also Pennsylvania)												
Newark SMSA.....	1,856,556	577.2	530.9	8.7	Tulsa County.....	526,805	67.1	65.8	2.0			
Essex County.....	929,986	301.7	278.2	8.4		401,663	57.1	52.8	8.1			
Morris County.....	383,454	120.3	107.0	12.4	OKLAHOMA							
Union County.....	543,116	155.2	145.7	6.5	OREGON							
Paterson-Clifton-Passaic SMSA.....	1,358,794	395.6	337.3	17.3	Portland, Oreg.-Wash. SMSA.....	1,009,129	223.7	179.5	24.6			
Bergen County.....	898,012	276.0	235.8	17.0	Clackamas County, Oreg.....	166,088	37.3	13.5	176.3			
Passaic County.....	460,782	119.6	101.5	17.8	Multnomah County, Oreg.....	556,667	131.4	119.9	9.6			
Other counties:					Washington County, Oreg.....	157,920	36.5	30.3	20.5			
Hudson.....	609,266	170.1	137.9	23.4	Clark County, Wash.....	128,454	18.5	15.8	17.1			
Mercer.....	303,968	85.8	76.1	12.7	PENNSYLVANIA							
Middlesex.....	583,813	153.3	127.3	20.4	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	805.9	690.7	16.7			
Monmouth.....	459,379	130.7	110.4	18.4	Bucks County, Pa.....	415,056	69.5	56.6	22.8			
NEW MEXICO					Chester County, Pa.....	278,311	41.1	38.2	7.6			
Bernalillo County.....	315,774	41.5	33.3	24.6	Delaware County, Pa.....	600,035	139.9	103.3	35.4			
NEW YORK					Montgomery County, Pa.....	623,799	135.4	112.9	19.9			
Buffalo SMSA.....	1,349,211	315.9	277.3	13.9	Philadelphia, Pa.-N.J. SMSA.....	1,948,609	212.4	211.9	0.2			
Erie County.....	1,113,491	264.8	230.3	15.0	Burlington County, N.J.....	323,132	65.3	52.1	25.3			
Niagara County.....	235,720	51.1	47.0	8.7	Camden County, N.J.....	456,291	105.1	88.1	19.3			
New York SMSA.....	11,528,649	3,506.5	3,097.5	13.2	Gloucester County, N.J.....	172,681	37.2	27.6	34.8			
Nassau County.....	1,422,905	650.4	561.7	15.8	PITTSBURGH SMSA							
New York City.....	7,867,760	1,982.6	1,818.2	9.0	Allegheny County.....	2,401,245	354.6	331.8	6.9			
Rockland County.....	229,903	100.3	69.6	44.1	Beaver County.....	1,605,016	276.1	258.7	6.7			
Suffolk County.....	1,116,672	408.3	325.9	25.3	Washington County.....	208,418	24.6	23.0	7.0			
Westchester County.....	891,409	364.9	322.1	13.3	Westmoreland County.....	376,935	35.2	32.2	9.3			
Rochester SMSA.....	882,667	214.7	177.7	20.8	Other counties:							
Livingston County.....	54,041	8.7	9.0	-3.3	Berks.....	296,382	34.3	31.6	8.5			
Monroe County.....	711,917	183.2	148.3	23.5	Erie.....	263,654	39.3	47.2	-16.7			
Orleans County.....	37,305	5.9	5.4	9.3	Lancaster.....	319,693	33.9	24.8	36.7			
Wayne County.....	79,404	16.9	15.0	12.7	Luzerne.....	342,301	29.2	30.1	-3.0			
Other counties:					RHODE ISLAND							
Albany.....	285,618	63.3	53.8	17.7	Providence-Pawtucket-Warwick ⁴	768,580	141.6	138.7	2.1			
Oneida.....	273,037	44.2	42.0	5.2	Bristol County.....	45,937	9.8	8.8	11.4			
Onondaga.....	472,185	93.7	91.3	2.6	Kent County.....	142,382	25.2	23.7	6.3			
NORTH CAROLINA					Providence County.....	580,261	106.6	106.2	0.4			
Mecklenburg County.....	354,656	52.5	44.8	17.2	TENNESSEE							
Knox County.....												
Nashville-Davidson.....												
Shelby County.....												

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1971, and Prior Periods--Continued

(Dollar amounts in millions)

Area	Area popula- tion, 1970 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March		
		1971	1970	Percent change			1971	1970	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	278.0	239.5	16.1	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	6.0	4.3	39.5	Norfolk city.....	307,951	25.1	24.4	2.9
Dallas County.....	1,327,321	258.1	222.1	16.2	WASHINGTON (See also Oregon)				
Denton County.....	75,633	6.8	6.3	7.9	Seattle-Everett SMSA.....	1,421,869	266.0	233.2	14.1
Ellis County.....	46,638	4.0	3.6	11.1	King County.....	1,156,633	233.3	199.4	17.0
Kaufman County.....	32,392	2.2	2.4	-8.3	Snohomish County.....	265,236	32.7	33.8	-3.3
Rockwall County.....	7,046	0.9	0.8	12.5	Other counties:				
Houston SMSA.....	1,985,031	357.5	320.2	11.6	Pierce.....	411,027	47.6	41.1	15.8
Brazoria County.....	108,312	29.2	28.0	4.3	Spokane.....	287,487	34.6	30.5	13.4
Fort Bend County.....	52,314	9.0	7.9	13.9	WEST VIRGINIA				
Harris County.....	1,741,912	308.0	273.8	12.5	Kanawha County.....	229,515	23.7	22.3	6.3
Liberty County.....	33,014	4.3	4.6	-6.5	WISCONSIN				
Montgomery County.....	49,479	7.0	5.9	18.6	Milwaukee SMSA.....	1,403,688	408.3	364.0	12.2
San Antonio SMSA.....	864,014	83.4	73.9	12.9	Milwaukee County.....	1,054,063	323.6	289.5	11.8
Bexar County.....	830,460	81.3	71.9	13.1	Ozaukee County.....	54,421	13.2	11.6	13.8
Guadalupe County.....	33,554	2.1	2.0	5.0	Washington County.....	63,839	15.5	14.4	7.6
Other counties:					Waukesha County.....	231,365	56.0	48.5	15.5
El Paso.....	359,291	35.2	32.3	9.0					
Tarrant.....	716,317	86.5	75.7	14.3					
UTAH									
Salt Lake County.....	458,607	78.7	75.6	4.1					

¹Represents zero or rounds to zero.

NA Not available.

²Final population counts from 1970 Census of Population, advance report, Series PC(VI).³Total includes amounts estimated for those areas not reporting.⁴Massachusetts State Economic Area C.⁵Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, First Quarter of 1971 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	1st quarter 1971 (thousand dollars)	12-month periods			1st quarter 1971 (thousand dollars)	12-month periods		
		Year ended March 1971 (thousand dollars)	Percent change from--			Year ended March 1971 (thousand dollars)	Year ended Dec. 1970	Year ended March 1970
Alabama.....	56,490	218,136	2.0	6.0	28,724	118,983	1.0	5.7
Alaska.....	(X)	(X)	(X)	(X)	1,985	11,046	2.4	12.8
Arizona.....	48,539	187,347	1.7	14.6	17,430	68,806	1.6	7.0
Arkansas.....	29,304	115,605	3.1	7.6	17,731	77,437	1.3	4.5
California.....	461,427	1,769,527	-2.5	1.4	160,089	664,124	0.5	-
Colorado.....	34,737	150,190	2.6	10.3	17,434	76,709	1.5	12.5
Connecticut.....	70,937	259,510	-0.3	18.4	24,786	101,806	1.0	9.1
Delaware.....	(X)	(X)	(X)	(X)	3,697	18,334	-2.3	1.2
District of Columbia ¹	20,162	77,321	2.1	15.6	4,081	16,746	0.9	-0.5
Florida.....	209,877	712,108	4.7	14.5	61,331	238,163	1.2	7.3
Georgia.....	90,227	351,767	1.9	6.0	39,259	161,790	1.1	6.2
Hawaii.....	44,272	174,769	1.4	10.7	4,407	18,189	0.6	5.5
Idaho.....	10,654	44,116	1.3	6.9	5,460	28,649	2.1	8.7
Illinois.....	250,845	1,028,018	1.1	5.0	77,390	330,458	0.7	12.5
Indiana.....	97,987	365,902	0.6	-1.8	35,972	157,955	0.3	0.6
Iowa.....	52,059	207,103	-2.2	-6.8	22,104	101,932	-2.6	2.4
Kansas.....	38,465	152,824	0.8	6.5	18,665	83,083	-0.4	10.1
Kentucky.....	73,046	283,196	2.4	6.2	26,631	109,563	1.7	6.0
Louisiana.....	61,605	212,497	10.1	27.1	29,195	122,793	0.4	3.6
Maine.....	20,778	89,034	1.2	10.3	8,741	39,060	1.2	9.2
Maryland.....	69,345	255,888	2.9	19.1	28,228	116,946	1.2	6.3
Massachusetts.....	49,784	179,340	1.3	3.6	34,935	139,924	0.6	5.0
Michigan.....	221,767	846,487	1.7	2.9	64,699	279,424	0.5	5.5
Minnesota.....	57,532	207,482	5.0	8.7	25,332	130,505	4.3	13.6
Mississippi.....	60,289	240,660	1.6	10.8	19,653	92,367	5.3	16.3
Missouri.....	90,521	321,247	-6.4	-3.1	28,691	117,602	0.6	-0.8
Montana.....	(X)	(X)	(X)	(X)	6,060	30,470	0.1	7.9
Nebraska.....	22,194	88,388	5.7	32.4	14,121	67,901	1.3	17.1
Nevada.....	15,601	58,685	1.8	13.3	5,741	25,939	0.2	12.3
New Hampshire.....	(X)	(X)	(X)	(X)	5,649	24,690	0.5	6.6
New Jersey.....	124,782	491,564	12.3	77.0	50,447	204,456	1.2	4.5
New Mexico.....	22,613	92,927	2.9	11.4	9,018	39,142	1.2	4.1
New York.....	296,430	1,175,898	3.4	16.2	107,260	385,313	1.2	2.8
North Carolina.....	69,027	278,376	1.5	7.4	51,694	224,468	1.3	12.9
North Dakota.....	14,449	53,097	6.0	32.8	1,189	19,928	-11.3	-4.3
Ohio.....	166,360	664,733	1.6	1.6	82,084	327,519	1.9	3.6
Oklahoma.....	23,673	96,052	-	4.9	22,581	95,048	1.3	6.0
Oregon.....	(X)	(X)	(X)	(X)	15,603	72,198	3.4	13.3
Pennsylvania.....	261,417	984,911	1.3	6.1	90,269	367,278	2.8	13.1
Rhode Island.....	21,409	81,353	1.4	7.4	6,980	28,338	0.5	3.8
South Carolina.....	53,249	207,101	2.1	16.1	22,057	87,934	1.3	2.6
South Dakota.....	14,042	53,713	0.6	21.6	4,528	25,094	1.1	9.7
Tennessee.....	65,109	255,141	1.8	6.2	32,590	138,042	1.7	7.6
Texas.....	158,311	594,400	2.8	18.0	87,692	333,077	3.0	10.3
Utah.....	27,213	98,954	2.7	15.9	8,861	39,682	0.9	9.8
Vermont.....	5,489	19,192	4.2	47.8	4,156	17,090	1.0	4.8
Virginia.....	58,214	222,953	2.2	4.1	37,942	156,373	0.8	4.4
Washington.....	137,469	551,798	-0.1	1.1	30,923	142,418	-0.4	3.9
West Virginia.....	46,095	168,437	-0.7	-1.2	14,252	55,269	8.0	11.9
Wisconsin.....	86,164	326,988	1.9	67.5	30,703	135,540	0.8	5.4
Wyoming.....	7,867	33,482	1.5	9.6	4,036	20,299	0.1	11.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1971 and Prior Periods--Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter 1971 (thousand dollars)	12-month periods			1st quarter 1971 (thousand dollars)	12-month periods		
		Year ended March 1971 (thousand dollars)	Percent change from--			Year ended March 1971 (thousand dollars)	Percent change from--	
			Year ended Dec. 1970	Year ended March 1970		Year ended Dec. 1970	Year ended March 1970	
Alabama.....	30,438	2119,271	1.5	6.5	5,245	26,503	-6.7	2.8
Alaska.....	8,942	34,427	0.3	10.9	643	5,111	-10.9	-9.3
Arizona.....	16,525	83,553	2.9	38.6	4,191	23,178	6.0	38.0
Arkansas.....	10,966	43,435	-1.3	3.9	7,334	31,195	-0.4	7.0
California.....	152,391	1,197,285	2.5	4.0	198,782	276,728	-1.6	4.0
Colorado.....	28,244	133,030	3.2	3.1	12,217	29,232	5.0	22.7
Connecticut.....	1,475	6,901	15.9	2977.5	7,644	44,289	0.7	13.0
Delaware.....	17,381	69,979	0.4	6.7	3,220	12,193	1.2	7.9
District of Columbia ¹	27,162	97,220	7.0	21.9	9,375	14,108	0.3	18.6
Florida.....	(X)	(X)	(X)	(X)	11,732	143,903	1.6	3.0
Georgia.....	38,157	195,448	0.2	21.4	12,493	38,043	0.8	8.7
Hawaii.....	28,582	115,306	2.9	14.8	-	-	-	-
Idaho.....	9,347	38,008	-0.1	0.6	4,452	14,770	-12.0	-4.6
Illinois.....	183,391	723,695	-0.3	382.3	100,579	257,118	5.8	13.2
Indiana.....	34,098	167,014	-8.6	-15.6	33,120	70,586	2.3	42.0
Iowa.....	34,565	113,948	-1.7	-1.2	58,346	85,001	1.3	6.3
Kansas.....	21,725	79,461	1.2	1.7	20,273	33,612	-6.9	-1.2
Kentucky.....	27,352	131,117	1.9	12.4	18,010	32,615	4.8	3.2
Louisiana.....	17,912	59,366	14.9	22.5	2,836	22,309	-16.7	-15.9
Maine.....	6,840	25,728	3.1	17.1	10,081	15,359	1.7	6.4
Maryland.....	100,143	413,539	-4.2	8.9	28,705	59,484	3.5	-3.7
Massachusetts.....	125,728	523,292	-4.2	2.4	19,057	42,565	9.1	-16.3
Michigan.....	149,525	479,894	2.8	4.8	53,057	137,399	-2.3	22.9
Minnesota.....	68,629	330,641	-7.7	-3.2	37,127	69,033	2.2	12.5
Mississippi.....	13,185	46,295	0.5	17.0	1,900	14,353	-3.3	-10.2
Missouri.....	43,401	2179,646	1.7	8.6	29,859	80,497	2.6	14.5
Montana.....	11,259	40,828	1.2	10.0	3,800	8,987	1.4	1.7
Nebraska.....	13,928	56,598	-1.1	29.7	17,713	22,968	3.0	5.8
Nevada.....	(X)	(X)	(X)	(X)	4,605	(NA)	(NA)	(NA)
New Hampshire.....	867	4,262	13.3	42.4	5,424	12,657	-9.4	-6.2
New Jersey.....	6,155	15,005	5.2	-5.4	50,684	138,013	0.3	2.6
New Mexico.....	7,894	26,260	-9.1	-30.2	5,578	12,829	1.9	27.6
New York.....	697,476	2,530,207	1.6	0.9	87,600	244,392	-2.4	0.3
North Carolina.....	68,835	288,529	-0.3	6.7	56,276	70,188	4.4	8.5
North Dakota.....	5,328	15,853	1.3	6.4	5,676	9,193	-41.1	-41.1
Ohio.....	(X)	(X)	(X)	(X)	21,167	163,854	4.1	2.9
Oklahoma.....	12,736	51,414	2.7	3.3	46,967	67,430	1.7	3.3
Oregon.....	52,473	219,451	0.4	-2.0	12,629	50,330	1.2	6.9
Pennsylvania.....	(X)	(X)	(X)	(X)	51,631	206,380	23.3	134.6
Rhode Island.....	3,214	14,767	-4.9	18.1	7,813	14,323	1.6	9.1
South Carolina.....	20,966	103,902	0.2	6.2	8,718	17,379	65.2	0.8
South Dakota.....	(X)	(X)	(X)	(X)	7,364	13,767	15.0	2.9
Tennessee.....	2,886	12,503	3.2	8.5	27,437	68,863	10.3	6.3
Texas.....	(X)	(X)	(X)	(X)	34,720	173,418	5.4	5.9
Utah.....	12,987	57,490	3.0	-6.2	7,109	11,228	5.5	8.3
Vermont.....	9,158	44,521	-2.9	7.9	5,848	12,436	1.2	4.1
Virginia.....	73,579	308,517	2.7	10.8	22,354	68,193	4.4	2.8
Washington.....	(X)	(X)	(X)	(X)	34,220	51,245	1.0	2.8
West Virginia.....	17,686	46,194	21.4	32.4	3,840	23,450	-4.4	-28.0
Wisconsin.....	133,096	502,921	0.6	2.1	20,399	72,451	0.8	3.0
Wyoming.....	(X)	(X)	(X)	(X)	3,421	10,818	-1.0	3.9

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

¹Represents zero or rounds to zero. NA Not available. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

³New tax; for Connecticut, tax on capital gains, effective July 1, 1969; for Illinois, effective July 31, 1969.